



**CLAVERIA (CAG) WATER DISTRICT**  
No 69 Provincial Road, Centro 02, Claveria, Cagayan  
Tel. No. (078) 395-0183  
*claveriawater\_district@yahoo.com*

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**EXCERPTS FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE CLAVERIA WATER DISTRICT HELD AT THE WATER DISTRICT OFFICE ON OCTOBER 28, 2021 AT 3:00 PM.**

PRESENT: GRACE MARIE R. MACKAY - Chairman  
ADRELINA N. PULIDO - Vice Chairman  
ELAINE T. ANTIPORDA - Secretary  
MILY M. PLANTA - Member  
LETICIA T. NATIVIDAD - Member  
GUILLERMA I. MARTIN - General Manager

**RESOLUTION NO. 25**  
Series of 2021

Upon motion of Mrs. Mily M. Planta seconded by Ms. Elaine T. Antiporda, **RESOLVED** as it is hereby **RESOLVED**, to approve Budget for the Year 2022.

**RESOLVED** further that the copy of this resolution and the approved budget for calendar year 2022 be furnished to the Local Water Utilities Administration for their information.

**APPROVED.**

**I HEREBY CERTIFY** to the correctness of the above resolution.

  
**ELAINE T. ANTIPORDA**  
Board Secretary

ATTESTED:   
**GRACE MARIE R. MACKAY**  
Chairman of the Board

# CLAVERIA WATER DISTRICT

Claveria, Cagayan

## PROJECTED CASH FLOW STATEMENT

For Budget Year 2022

RECEIPTS	TOTALS	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER
Collection of Water Bills	10,188,662.00	2,547,165.50	2,547,165.50	2,547,165.50	2,547,165.50
Miscellaneous Service Revenue	436,588.00	109,147.00	109,147.00	109,147.00	109,147.00
Interest on Deposits	2,500.00	625.00	625.00	625.00	625.00
Sales on materials & Supplies Inventories	27,960.00	6,990.00	6,990.00	6,990.00	6,990.00
Financial Assistance (LWUA)	17,817,024.00	8,908,512.00	8,908,512.00	-	-
Customer Deposits(60*380.00)	22,800.00	5,700.00	5,700.00	5,700.00	5,700.00
<b>TOTALS</b>	<b>28,495,534.00</b>	<b>11,578,139.50</b>	<b>11,578,139.50</b>	<b>2,669,627.50</b>	<b>2,669,627.50</b>
<b>DISBURSEMENTS:</b>					
Payment of Vouchers payable	6,122,107.00	1,241,280.50	1,811,790.00	1,209,338.50	1,859,698.00
Payroll	3,340,224.00	835,056.00	835,056.00	835,056.00	835,056.00
Capital Expenditures	18,567,024.00	9,096,012.00	9,096,012.00	187,500.00	187,500.00
Reserve Fund (3%)	320,355.00	80,088.75	80,088.75	80,088.75	80,088.75
Sinking Fund (1%)	106,785.00	26,696.25	26,696.25	26,696.25	26,696.25
<b>TOTALS</b>	<b>28,456,495.00</b>	<b>11,279,133.50</b>	<b>11,849,643.00</b>	<b>2,338,679.50</b>	<b>2,989,039.00</b>
<b>NET RECEIPTS (DISB)</b>	<b>39,039.00</b>	<b>299,006.00</b>	<b>(271,503.50)</b>	<b>330,948.00</b>	<b>(319,411.50)</b>
<b>CASH BALANCE, BEGINNING</b>	<b>2,550,268.96</b>	<b>2,550,268.96</b>	<b>2,849,274.96</b>	<b>2,577,771.46</b>	<b>2,908,719.46</b>
<b>CASH BALANCE, ENDING</b>	<b>2,589,307.96</b>	<b>2,849,274.96</b>	<b>2,577,771.46</b>	<b>2,908,719.46</b>	<b>2,589,307.96</b>
Customer Deposit	<b>688,862.15</b>				
Sinking Fund	<b>864,919.16</b>				
JSA	<b>709,487.65</b>				
Cash Balance, Ending	<b>287,000.00</b>				
<b>Totals</b>	<b>2,550,268.96</b>				

Prepared by:

  
**GUILLERMA I. MARTIN, MBA**  
 General Manager

Noted by:

  
**GRACE MARIE R. MACKAY**  
 Chairman of the Board

**CLAVERIA WATER DISTRICT**  
Claveria, Cagayan

For Budget Year 2022

		Jan-Dec		JANUARY	FERUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTALS
cu.m.																
Charge	1-10	35%	190	132,934	133,266	133,599	133,931	134,264	134,596	134,929	135,261	135,594	135,926	136,259	136,591	1,617,1
modity	11-20	36%	275	197,901	198,396	198,891	199,386	199,881	200,376	200,871	201,366	201,861	202,356	202,851	203,346	2,407,4
ge	21-30	18%	473	170,195	170,621	171,046	171,472	171,898	172,323	172,749	173,175	173,600	174,026	174,452	174,878	2,070,4
	31-40	6%	717	85,997	86,212	86,427	86,642	86,857	87,072	87,288	87,503	87,718	87,933	88,148	88,363	1,046,1
	41-up	5%	2293	229,185	229,759	230,332	230,905	231,478	232,052	232,625	233,198	233,771	234,345	234,918	235,491	2,788,0
total																
. B	1-10	58%	285	14,877	14,877	14,877	14,877	14,877	14,877	14,877	14,877	14,877	14,877	14,877	14,877	178,5
.5	11-20	22%	444	8,791	8,791	8,791	8,791	8,791	8,791	8,791	8,791	8,791	8,791	8,791	8,791	105,4
	21-30	7%	745	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	56,3
	31-40	4%	1115	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	4,014	48,1
	41-up	9%	1524	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	148,1
total																
. C	1-10	50%	332	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	29,8
.75	11-20	13%	777	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	18,1
	21-30	6%	1179	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	12,7
	31-40	6%	1949	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	2,631	21,9
	41-up	25%	2667	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	120,0
total																
D	1-10	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	11-20	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	21-30	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	31-40	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	41-up	100%	7600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	91,20
total																
QTD TOTAL PER QUARTER				885,353	887,394	889,436	891,477	893,519	895,560	897,602	899,644	901,685	903,727	905,768	908,687	10,759,85
						2,662,183			2,680,557			2,698,931			2,718,182	

**OPERATING EXPENSES**  
Budget Year 2022

ACCT. NO.	OPERATING EXPENSES		FIRST	SECOND	THIRD	FOURTH
		TOTAL	QUARTER	QUARTER	QUARTER	QUARTER
50101010	Salaries and Wages- Regular	3,340,224.00	835,056.00	835,056.00	835,056.00	835,056.00
50101020	Salaries and Wages -Contractual	146,520.00	36,630.00	36,630.00	36,630.00	36,630.00
50102010	Personnel Economic Relief Allowance (PERA)	288,000.00	72,000.00	72,000.00	72,000.00	72,000.00
50102020	Representation Allowance (RA)	90,000.00	22,500.00	22,500.00	22,500.00	22,500.00
50102030	Transportation Allowance (TA)	90,000.00	22,500.00	22,500.00	22,500.00	22,500.00
50102040	Clothing /Uniform Allowance	72,000.00	72,000.00	-	-	-
50102110	Hazard Pay	300,000.00	75,000.00	75,000.00	75,000.00	75,000.00
50102130	Overtime and Night Pay	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50102140	Year-end Bonus	645,818.00	-	322,909.00	-	322,909.00
50102150	Cash Gift	60,000.00	-	-	-	60,000.00
50102990-14	Other Bonuses and Allowances-PBB	205,593.00	-	-	-	205,593.00
50103010	Life and Retirement Insurance Premiums	400,827.00	100,206.75	100,206.75	100,206.75	100,206.75
50103020	PAG-IBIG Contributions	66,805.00	16,701.25	16,701.25	16,701.25	16,701.25
50103030	PHILHEALTH Contributions	77,499.00	19,374.75	19,374.75	19,374.75	19,374.75
50103040	Employees Compensation Insurance Premiums	14,400.00	3,600.00	3,600.00	3,600.00	3,600.00
50104030	Terminal Leave Benefits	452,606.00	0	327,606.00	-	125,000.00
50201010	Travel Expenses-Local	225,000.00	56,250.00	56,250.00	56,250.00	56,250.00
50202010	Training and Scholarship Expenses	50,000.00	-	25,000.00	-	25,000.00
50203010	Office Supplies Expense	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50203020	Accountable Forms	66,000.00	33,000.00	-	33,000.00	-
50203090-02	Fuel, Oil and Lubricants Expenses-Motor Vehicle	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
50203210	Semi Expandable Machinery and Equipt Exp	20,000.00	-	20,000.00	-	-
50203220	Semi Expandable Furniture , Fixtures Exp	20,000.00	-	20,000.00	-	-
50204020	Electricity-Office	42,000.00	10,500.00	10,500.00	10,500.00	10,500.00
50205010	Postage and Deliveries	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
50205020	Telephone Expenses- Mobile	96,000.00	24,000.00	24,000.00	24,000.00	24,000.00
50205030	Internet Subscription Expenses	24,000.00	6,000.00	6,000.00	6,000.00	6,000.00
50207010	Survey Expenses	15,000.00	15,000.00			
50209010-1	Generation Trans Dist. Expenses -Power	1,407,712.00	351,928.00	351,928.00	351,928.00	351,928.00
50209010-2	Generation Trans Dist. Expenses -Fuel	54,483.00	13,620.75	13,620.75	13,620.75	13,620.75
50209010-3	Generation Trans Dist. Expenses -Bacti-Test	50,400.00	12,600.00	12,600.00	12,600.00	12,600.00
50209010-4	Gen Trans Dist. Expenses -Chem & Filtering Mats	102,080.00	25,520.00	25,520.00	25,520.00	25,520.00
50210030	Extraordinary and Misc. Expenses-Extraordinary	134,400.00	33,600.00	33,600.00	33,600.00	33,600.00
50211020	Auditing Services	50,000.00	-	-	50,000.00	-
50211990	Other Professional Services	25,000.00	-	-	25,000.00	-
50213030	Repairs & Maintenance-Infrastructure Assets	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213040	Repairs & Maint-Buildings & Other Structures	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50213050-02	Repairs & Maintenance-Office Equipmet	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213050	Repairs & Maint-Other Machinery & Equipment	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213060	Repairs & Maint.-Transport Equipt-Motor Vehicles	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213070	Repairs & Maint.-Furnitures & Fixtures	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
50213990	Repairs & Maint.-Other Prop. Plant & Equipment	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50215010	Taxes, Duties and Licenses	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00
50215020	Fidelity Bond Premiums	6,850.00	-	-	6,850.00	-
50215030	Insurance Premiums	11,712.00	11,712.00	-	-	-
50299010	Advertising, Promotional and Marketing Expenses	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00
50299030	Representation Expenses	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50299040	Transportation & Delivery Expenses	6,507.00	3,253.50		3,253.50	
50299060	Membership Dues and Contribution to Org.	8,650.00	2,162.50	2,162.50	2,162.50	2,162.50
50299080	Donations	10,000.00	-	5,000.00	-	5,000.00
50299120	Directors and Committee Members Fee	324,840.00	81,210.00	81,210.00	81,210.00	81,210.00
50299990	Other Maintenance and Operating Expenses	40,700.00	10,175.00	10,175.00	10,175.00	10,175.00
50301020	Interest Expense	4,705.00	1,236.00	1,196.00	1,156.00	1,117.00
50301990	Other Financial Charges	15,000.00	15,000.00	-	-	-
50501030-11	Depreciation -Infrastructure Assets-Plant	418,109.00	104,527.25	104,527.25	104,527.25	104,527.25
50501040	Depreciation -Buildings & Other Structures	51,426.00	12,856.50	12,856.50	12,856.50	12,856.50
50501050	Depreciation -Mach. & Equipment-Office Equipment	43,257.00	10,814.25	10,814.25	10,814.25	10,814.25
50501050	Depreciation -Mach & Equipment-Other Machinery	413,679.00	103,419.75	103,419.75	103,419.75	103,419.75
50501080	Depreciation -Other Least Assets	12,971.00	3,242.75	3,242.75	3,242.75	3,242.75
50503020	ImpairmentLoss-Loans & Receivables	25,000.00	-	-	-	25,000.00
	<b>TOTALS</b>	<b>10,401,773.00</b>	<b>2,311,197.00</b>	<b>2,881,706.50</b>	<b>2,279,255.00</b>	<b>2,929,614.50</b>

**CLAVERIA WATER DISTRICT**  
**Claveria, Cagayan**  
**Budget Year 2022**

1 Total Projected Water Sales 2022	10,759,852.00
Collection Efficiency	93%
Collection of Water Sales 2022	10,006,662.36
2 Collection of Water Sales (Prior Years)	
Est. Acct. Receivable Customer 2021	280,000.00
Estimated Collection Rate	65%
Collection of Water Bills (Prior Years)	182,000.00
TOTAL COLLECTION ON WATER BILLS	10,188,662.36
3 Collection of Misc. Service Revenue	
Service Connection Fee (60 X P3,500.00)	210,000.00
Gain on Sale of PE Tubing (1,200 X 21.70)	26,040.00
Reconnection Fee (350.00 X 30)	12,250.00
Fines and Penalties (10,759,852.00 X 7% x 25%)	188,298.00
TOTAL MISCELLANEOUS REVENUE	436,588.00
4 INTEREST ON DEPOSITS	
Est. Interest on Deposits	2,500.00
Total Estimated Interest on Deposit	2,500.00
5 Sales on Inventories	
20MM PE Tubing 23.30.00 X 1,200	27,960.00
TOTAL SALES	27,960.00

# CLAVERIA WATER DISTRICT

Claveria, Cagayan

## PROJECTED NUMBER OF CONNECTIONS

For Budget Year 2022

CLASSIFICATION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Residential	1999	2004	2009	2014	2019	2024	2029	2034	2039	2044	2049	2054
Commercial B	90	90	90	90	90	90	90	90	90	90	90	90
Commercial C	15	15	15	15	15	15	15	15	15	15	15	15
Commercial D	1	1	1	1	1	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>2105</b>	<b>2110</b>	<b>2115</b>	<b>2120</b>	<b>2125</b>	<b>2130</b>	<b>2135</b>	<b>2140</b>	<b>2145</b>	<b>2150</b>	<b>2155</b>	<b>2160</b>